IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Examiner : John M. Cooney

Art Unit : 1711

Applicants : Thomas M. Kurth et al.

Appln. No. : 09/944,212 Filing Date : August 31, 2001

Confirmation No. : 2406

For : TRANSESTERIFIED POLYOL HAVING SELECTABLE

AND INCREASED FUNCTIONALITY AND URETHANE MATERIAL PRODUCTS FORMED USING THE POLYOL

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

RESPONSE AND AMENDMENT

In Response to the Office Action mailed January 7, 2008, please consider the following amendments and remarks.

Amendments to the Claims are reflected in the listing of claims that begin on page 2 of this paper.

Remarks begin on page 7 of this paper.